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*Proposed Co-Counsel for Debtors and  
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF JOHN LAMMERT, ON BEHALF OF PROPOSED  
ORDINARY COURSE PROFESSIONAL ASSESSMENT  
TECHNOLOGIES, LTD, dba AT TAX ADVISORY**

I, John Lammert, pursuant to Section 1746 of title 28 of the United States Code, hereby  
declare that the following is true to the best of my information, knowledge, and belief:

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

1. I am the Executive Vice President of Assessment Technologies, LTD, dba AT Tax Advisory, located at 40 NE Loop 410, Suite 607 (the "Company").

2. Bed Bath & Beyond Inc. and/or its affiliated debtors (collectively, the "Debtors") have requested that the Company provide Bankruptcy Ad Valorem Tax Consulting Services to the Debtors, and the Company has consented to provide such services.

3. The Company may have performed services in the past and may perform services in the future, in matters unrelated to these Chapter 11 Cases, for persons that are parties in interest in these cases. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these cases. The Company does not perform services for any such person in connection with these cases. In addition, the Company does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. Neither I, nor any principal of, or professional employed by the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Company.

5. Neither I, nor any principal of, or professional employed by the Company, insofar as I have been able to discover, holds or represents any interest adverse to the Debtors or their estates.

6. The Firm has no unpaid amounts for services rendered prior to the Petition Date.

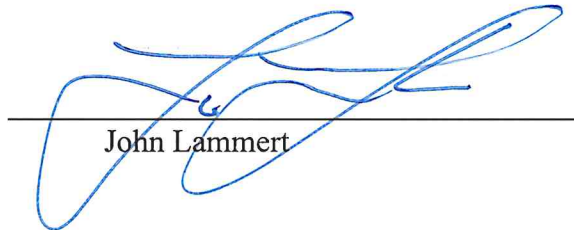
7. As of the Petition Date, which was the date on which the Debtors commenced these Chapter 11 Cases, the Company was not party to an agreement for indemnification with the Debtors.

8. At any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

9. I, or a representative of the Company, have read and am familiar with the requirements of the *Order Granting Debtors' Motion for Entry of an Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business*.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this June 30, 2023, in San Antonio, Texas, USA.



John Lammert